

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WAVERLY</div> <div>CITY OF WAVERLY, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200900800000</div> <div>WAVERLY CITY</div> <div>200 1ST STREET NE, BOX 616</div> <div>WAVERLY, IA 50677</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		5,418,739		5,418,739	5,329,955
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		5,418,739		5,418,739	5,329,955
Delinquent property taxes		0		0	0
TIF revenues		1,584,732		1,584,732	1,552,173
Other city taxes		1,187,495	0	1,187,495	1,154,640
Licenses and permits		37,980	0	37,980	28,000
Use of money and property		59,384	103,993	163,377	185,000
Intergovernmental		2,587,616	0	2,587,616	2,131,314
Charges for fees and service		918,680	72,721,268	73,639,948	5,068,332
Special assessments		7,749	13,678	21,427	13,000
Miscellaneous		177,616	68,434	246,050	201,844
Other financing sources		25,790,828	0	25,790,828	25,991,053
Total revenues and other sources		37,770,819	72,907,373	110,678,192	41,655,311
Expenditures and Other Financing Uses					
Public safety		2,070,180	0	2,070,180	2,130,459
Public works		1,489,639	0	1,489,639	1,847,825
Health and social services		161,224	0	161,224	164,750
Culture and recreation		2,967,288	0	2,967,288	2,353,663
Community and economic development		713,501	0	713,501	1,379,985
General government		840,708	0	840,708	876,269
Debt service		2,831,686	0	2,831,686	2,989,587
Capital projects		9,910,964	0	9,910,964	12,835,928
Total governmental activities expenditures		20,985,190	0	20,985,190	24,578,466
Business type activities		0	72,439,521	72,439,521	3,477,393
Total ALL expenditures		20,985,190	72,439,521	93,424,711	28,055,859
Other financing uses, including transfers out		5,228,213	473,222	5,701,435	5,812,096
Total ALL expenditures/And other financing uses		26,213,403	72,912,743	99,126,146	33,867,955
Excess revenues and other sources over (Under) Expenditures/And other financing uses		11,557,416	-5,370	11,552,046	7,787,356
Beginning fund balance July 1, 2014		4,708,032	28,762,231	33,470,263	6,893,363
Ending fund balance June 30, 2015		16,265,448	28,756,861	45,022,309	14,680,719
<div>Note - These balances do not include \$ 258,667 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 16,014,375	Other long-term debt	\$ 0	
Revenue debt		\$ 9,499,906	Short-term debt	\$ 191,282	
TIF Revenue debt		\$ 8,035,625	General obligation debt limit		\$ 33,247,520
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/03/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Carla Guyer Jenifer J Mein, Finance Director		→	319	352-4252	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WAVERLY							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	3,173,984	1,270,555		974,200			5,418,739			5,418,739	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	3,173,984	1,270,555		974,200	0		5,418,739		T01	5,418,739	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	3,173,984	1,270,555		974,200	0	0	5,418,739			5,418,739	6					
7	<b>TIF revenues</b>			1,584,732				1,584,732		T01	1,584,732	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes	25,075	25,075					50,150		T15	50,150	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	154,137						154,137		T19	154,137	13					
14	Other local option taxes		983,208					983,208		T09	983,208	14					
15	<b>TOTAL OTHER CITY TAXES</b>	179,212	1,008,283	0	0	0	0	1,187,495	0		1,187,495	15					
16	<b>Section B - LICENSES AND PERMITS</b>	37,980						37,980		T29	37,980	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	8,196	10,266	8,717	1,806	1,511		30,496	12,184	U20	42,680	18					
19	Rents and royalties	11,485				17,403		28,888	91,809	U40	120,697	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	19,681	10,266	8,717	1,806	18,914	0	59,384	103,993		163,377	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	2,375				225,155		227,530		B89	227,530	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	2,375	0	0	0	225,155	0	227,530	0		227,530	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,026,723					1,026,723		C46	1,026,723	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		5,200			179,971		185,171		C89	185,171	49				
50	Iowa Department of Transportation	6,300						6,300		C89	6,300	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	34,277	13,748		9,182			57,207		C89	57,207	54				
55	Sales Tax Increment Funds							0			0	55				
56	Tri County		1,773					1,773			1,773	56				
57	Historical					1,000		1,000			1,000	57				
58								0			0	58				
59								0			0	59				
60	Total state	40,577	1,047,444	0	9,182	180,971	0	1,278,174	0		1,278,174	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	13,000						13,000			13,000	63				
64	Library service	59,160	14,224					73,384		D89	73,384	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	5,609						5,609		D89	5,609	66				
67	Cedar Trail Partner	1,000						1,000		D89	1,000	67				
68	Street Lighting	255,000						255,000			255,000	68				
69	WLP & Other	249,973	120,000			363,946		733,919			733,919	69				
70	Total local grants and reimbursements	583,742	134,224	0	0	363,946	0	1,081,912	0		1,081,912	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	626,694	1,181,668	0	9,182	770,072	0	2,587,616	0		2,587,616	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,188,949	A91	1,188,949	73				
74	Sewer							0	1,582,607	A8Ø	1,582,607	74				
75	Electric							0	17,221,112	A92	17,221,112	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	56,250						56,250		AØ1	56,250	78				
79	Landfill/garbage							0	1,218,206	A81	1,218,206	79				
80	Hospital							0	51,510,394	A36	51,510,394	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	67,025					5,930	72,955		A03	72,955	98
99	Library charges	18,633						18,633		A89	18,633	99
100	Park, recreation, and cultural charges	461,541	64,024					525,565		A61	525,565	100
101	Animal control charges	1,000						1,000		A89	1,000	101
102	Other charges - Specify							0			0	102
103	Accounting	244,277						244,277			244,277	103
104	TOTAL CHARGES FOR SERVICE	848,726	64,024	0	0	0	5,930	918,680	72,721,268		73,639,948	104
105												105
106	Section F - SPECIAL ASSESSMENTS				5,180	2,569		7,749	13,678	U01	21,427	106
107	Section G - MISCELLANEOUS											107
108	Contributions					39,694		39,694		U99	39,694	108
109	Deposits and sales/fuel tax refunds							0	1,602	U99	1,602	109
110	Sale of property and merchandise	1,430	9,784			62,000		73,214		U11	73,214	110
111	Fines	45,368						45,368	6,303	U30	51,671	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance & Public Services	8,545						8,545			8,545	114
115	Projects					8,995		8,995			8,995	115
116	RAGRAI fees					1,800		1,800			1,800	116
117	Proprietary							0	28,559		28,559	117
118	Recycle							0	31,970		31,970	118
119								0			0	119
120	TOTAL MISCELLANEOUS	55,343	9,784	0	0	112,489	0	177,616	68,434		246,050	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,941,620	3,544,580	1,593,449	990,368	904,044	5,930	11,979,991	72,907,373		84,887,364	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	0						0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					20,089,393		20,089,393		NR	20,089,393	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,014,232	321,601		796,911	1,625,989		3,758,733			3,758,733	127				
128	Internal TIF loans and transfers in	65,000	600,000		1,047,913	229,789		1,942,702			1,942,702	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,079,232	921,601	0	1,844,824	21,945,171	0	25,790,828	0		25,790,828	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,020,852	4,466,181	1,593,449	2,835,192	22,849,215	5,930	37,770,819	72,907,373		110,678,192	132				
133												133				
134	Beginning fund balance July 1, 2014	2,055,307	1,621,445	853,716	81,336	-394,393	490,621	4,708,032	28,762,231		33,470,263	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,076,159	6,087,626	2,447,165	2,916,528	22,454,822	496,551	42,478,851	101,669,604		144,148,455	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,578,437	287,470					1,865,907		E62	1,865,907	2
3	Purchase of land and equipment	19,126						19,126		G62	19,126	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	122,123						122,123		E24	122,123	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	41,759						41,759		E32	41,759	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		21,265					21,265		E89	21,265	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,761,445	308,735	0	0	0	0	2,070,180			2,070,180	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41
42	Roads, bridges, sidewalks — Current operation	55,712	685,085					740,797		E44	740,797	42
43	Purchase of land and equipment		128,577					128,577		G44	128,577	43
44	Construction		151,899					151,899		F44	151,899	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	258,149						258,149		E44	258,149	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		43,320					43,320		E44	43,320	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		19,351					19,351		E81	19,351	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	78,276						78,276		E01	78,276	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	56,770		12,500				69,270		E89	69,270	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	448,907	1,028,232	12,500	0	0	0	1,489,639			1,489,639	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF WAVERLY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	161,224						161,224		E79	161,224	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	161,224	0	0	0	0	0	161,224			161,224	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	815,713	13,973					829,686		E52	829,686	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation		1,026					1,026		E61	1,026	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	270,765	25,013					295,778		E61	295,778	127
128	Purchase of land and equipment	85,102						85,102		G61	85,102	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		720,000					720,000		E61	720,000	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	126,564						126,564		E03	126,564	133
134	Purchase of land and equipment	3,174						3,174		G03	3,174	134
135	Community center, zoo, marina, and auditorium	121,388						121,388		E61	121,388	135
136	Other culture and recreation	779,585	4,985					784,570		E61	784,570	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,202,291	764,997	0	0	0	0	2,967,288			2,967,288	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		7,230					7,230		E89	7,230	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	203,108	153,788					356,896		E89	356,896	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	115,085						115,085		E29	115,085	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	28,054						28,054		E89	28,054	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			206,236				206,236		E89	206,236	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	346,247	161,018	206,236	0	0	0	713,501			713,501	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF WAVERLY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	264,463						264,463		E29	264,463	160
161	Purchase of land and equipment	21,568						21,568		G29	21,568	161
162	Clerk, Treasurer, financial administration — Current operation	394,887						394,887		E23	394,887	162
163	Purchase of land and equipment	19,618						19,618		G23	19,618	163
164	Elections — Current operation	1,703						1,703		E89	1,703	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	51,257		3,297				54,554		E25	54,554	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	83,915						83,915		E89	83,915	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	837,411	0	3,297	0	0	0	840,708			840,708	176
177	<b>Section G — DEBT SERVICE</b>				2,831,686			2,831,686			2,831,686	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,831,686	0	0	2,831,686			2,831,686	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						6,134,308		6,134,308			6,134,308	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	6,134,308	0	6,134,308			6,134,308	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	4th St NW, Airport, GMT Rail Spur, Cedar River Pkwy					3,776,656		3,776,656			3,776,656	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	3,776,656	0	3,776,656			3,776,656	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	9,910,964	0	9,910,964			9,910,964	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	5,757,525	2,262,982	222,033	2,831,686	9,910,964	0	20,985,190			20,985,190	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WAVERLY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								732,057	E91	732,057	198
199	Purchase of land and equipment								43,423	G91	43,423	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								967,515	E80	967,515	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								19,881,739	E92	19,881,739	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								976,043	E81	976,043	216
217	Purchase of land and equipment								45,176	G81	45,176	217
218	Construction									F81	0	218
219	Hospital — Current operation								49,524,825	E36	49,524,825	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF WAVERLY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation										E89 0	238
239	Purchase of land and equipment										G89 0	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										268,743 268,743	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>										72,439,521 72,439,521	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	5,757,525	2,262,982	222,033	2,831,686	9,910,964	0	20,985,190	72,439,521		93,424,711	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>										NE	254
255	Regular transfers out	227,068	2,561,320			497,123		3,285,511	473,222		3,758,733	255
256	Internal TIF loans/repayments and transfers out			1,942,702				1,942,702			1,942,702	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	227,068	2,561,320	1,942,702	0	497,123	0	5,228,213	473,222		5,701,435	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	5,984,593	4,824,302	2,164,735	2,831,686	10,408,087	0	26,213,403	72,912,743		99,126,146	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	496,551	496,551			496,551	263
264	<b>Restricted</b>	0	0	0	0	0	0	0			0	264
265	<b>Committed</b>	0	616,976	0	0	0	0	616,976			616,976	265
266	<b>Assigned</b>	0	0	282,430	84,842	12,046,735	0	12,414,007			12,414,007	266
267	<b>Unassigned</b>	2,091,566	646,348	0	0		0	2,737,914			2,737,914	267
268	<b>Total Governmental</b>	2,091,566	1,263,324	282,430	84,842	12,046,735	496,551	16,265,448			16,265,448	268
269	<b>Proprietary</b>								28,756,861		28,756,861	269
270	<b>Total ending fund balance June 30, 2015</b>	2,091,566	1,263,324	282,430	84,842	12,046,735	496,551	16,265,448	28,756,861		45,022,309	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	8,076,159	6,087,626	2,447,165	2,916,528	22,454,822	496,551	42,478,851	101,669,604		144,148,455	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAVERLY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 140,898		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	6,232,561

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,353,966	29U \$ 1,870,000	39U \$ 357,931	49U \$ 1,151,035	49U \$	49U \$ 1,715,000	49U \$	191 \$ 40,297
2. Sewer utility	19U 1,356,034	29U 1,990,000	39U 212,069	49U 1,143,965	49U	49U 1,990,000	49U	189 20,652
3. Electric utility	19U 6,783,927	29U 34,401	39U 1,023,422	49U	49U	49U 5,794,906		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 3,873,875	29U 4,985,000	39U 823,250	49U	49U 8,035,625	49U	49U	189 206,750
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. General	19U 4,341,125	29U 10,640,000	39U 1,261,750	49U 13,719,375	49U	49U	49U	189 118,031
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	17,708,927	19,519,401	3,678,422	16,014,375	8,035,625	9,499,906	0	385,730

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	273,760
Outstanding as of JUNE 30, 2015	64V \$	191,282

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	664,950,409	x .05 = \$	33,247,520

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 414,779	\$		44,866,197	45,280,976

REMARKS

V98